



KATHLEEN CONNELL
Controller of the State of California

October 20, 2000

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I

am pleased to present the forty-eighth edition of the *Special Districts Annual Report* for the fiscal year ended June 30, 1998.

This report provides comprehensive data on the financial transactions of 4,780 special districts in California. Publication of this data helps to ensure that local and state officials as well as taxpayers are kept informed on a significant area of public spending. As detailed in the following pages, overall expenditures by special districts totaled \$17.2 billion in fiscal year 1997-98.

The data included herein were provided by county auditors and special district officials utilizing accounting and reporting procedures in accordance with the Uniform Accounting Systems of Special Districts, prescribed in Section 1113.1 of the California Code of Regulations. The exceptions are special districts engaged in electric and hospital activities. These special districts are required to use accounting systems prescribed by the California Public Utilities Commission, the Federal Power Commission, or the Office of Statewide Health Planning and Development. They are, therefore, exempted from the provisions of the California Code of Regulations.

I would like to extend my appreciation to the public officials who contributed to this report, as well as to my staff. Their cooperative efforts made this publication possible.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kathleen Connell", is written over a horizontal line.

KATHLEEN CONNELL
California State Controller

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Introduction

California Government Code Section 12463.1 requires the California State Controller to annually compile and publish the financial transactions of special districts within California.

Special districts are defined as legally constituted governmental entities that are neither cities, counties, redevelopment agencies, nor school districts. Pursuant to Government Code Section 12463.1, special districts include joint powers agencies (JPAs) formed under Government Code Section 6500, as well as certain nonprofit corporations.

Special districts have substantially the same general governmental powers as most other local governments under the California State Constitution and statutes. Most commonly, these include autonomy and corporate powers. Special districts may acquire funds through bonds, taxes, or user charges and can spend funds to provide specified services and facilities to a community. They may sue and be sued, acquire real and personal property or any interest therein, exercise the right of eminent domain, and enter into and perform contracts, including joint powers agreements.

In contrast to most other governmental entities, a special district may cover only a small portion of a city or county, or be multi-city or multi-county in scope. Its territory may be contiguous or non-contiguous. It may be limited to a single function or permitted to perform a multitude of functions.

This publication includes financial data for the 1997-98 fiscal year, as reported to the California State Controller by 4,780 special districts in California. Special districts may have different ending fiscal periods. This publication includes data for fiscal periods that end between July 1, 1997, and June 30, 1998. The data are based upon, and presented according to, specific activities performed by each special district. Except as stated below, all data published herein comply with the applicable Uniform Accounting System for Special Districts, as prescribed in Section 1113.1 of the California Code of Regulations. Special districts engaged in electric and hospital activities are required to use accounting systems prescribed by the California Public Utilities Commission, the Federal Power Commission, or the California Office of Statewide Health Planning and Development, and are thus exempted from the provisions of the California Code of Regulations. It must be noted that the information contained in this publication is, in most cases, unaudited.

Special districts operate under various statutes; there are a total of 53 major statutory types. Each statutory authorization enumerates the legal provisions that apply to each type of special district. Statutory authorization information, including California code and section number, is found in Appendix A of this report.

Publication Organization

This publication is divided into three major sections: Introduction, Financial Section, and Supplemental Information.

The **Introduction** provides general information about special districts. This section also provides direction on how to use or locate data in the publication.

The **Financial Section** presents the financial data, as submitted by the special districts, grouped into four major categories.

Tax Information – Tables 1 through 3 present general information relating to tax allocations, assessed valuations, and tax levies for debt service. Table 4 provides appropriation limit data.

Summary by County – Tables 5 through 8 present summarized financial transactions for non-enterprise activities and long-term debt, lease obligations, and special assessment data by county.

Summary by Activity – Tables 9 through 12 present summarized financial transactions for non-enterprise activities and long-term debt, lease obligations, and special assessment data by activity.

Special District Detail – Tables 13 through 24 present detailed transaction information by activity performed by each special district.

The **Supplemental Information** includes three appendices relating to special districts.

Appendix A lists the statutory authority under which special districts in this publication operate, and the type code. The type code shown is a system devised by the California State Controller's Office to provide some codification for identification purposes. This appendix will be helpful in locating information provided in the publication tables.

Appendix B lists the number of special districts by type code and governing body.

Appendix C lists the special district activities by activity code and gives the publication tables where information can be located.

Locating Data for a Special District

Information pertaining to a specific special district can be located by using the statutory authorization, the name, or the activity performed by the special district. Table 3 provides a listing, by county, of all special districts included in this publication. Table 3 also indicates the activities each special district performs, the statutory authorization under which it was formed, and the detail tables containing data about the special district.

A special district may be engaged in more than one activity. Cross-references are not made between the individual tables, so Table 3 is essential for locating financial data of any particular special district. Additionally, because some special districts span multiple counties, it may be necessary to use Table 3 to

research more than one county. For example, information regarding the Malaga County Water District in Fresno County can be located as follows.

Statutory Authority – Locate the type of special district in Appendix A under the heading Type and District Law. The County Water District Law is listed on page 776; its type code is 42, as shown in the far left column. Next, refer to Table 3 and locate Fresno County; look for type code 42 in column 2. Malaga County Water can then be found alphabetically. Table 3 entries are arranged alphabetically by county, then by type code order.

The activity codes used in this publication are listed in Table 3 under the Functions Performed heading. The Malaga County Water District performs activities 16, 56, and 57. Appendix C lists the activity codes, and the tables where the financial transactions for each activity are listed. Locate activity codes 16, 56, and 57. Note that activity 16 is recreation and park activity, 56 is waste disposal, and 57 is water. Financial transactions for recreation and park activity are located in Tables 13, 14, 16 and 17. Financial transactions for waste disposal activity are located in Tables 16, 17, and 22. Financial transactions for water activity are located in Tables 16, 17, and 23.

Name of Special District – If the name of the special district is all that is known, Table 3 can be of assistance. Find the county in which the special district is located and follow the steps outlined above.

Activity – If the activity that the special district performs is known, Appendix C, Index by Activity, can be used. This index lists the data tables where transactions relating to a particular activity are located.

Governing Body

A special district's governing body may consist of the county board of supervisors, the city council of the city within which it is located, or special district board members who are independently elected or appointed. Figure 1 reflects the number of special districts operating under the various governing body types.

Figure 1

Number of Special Districts by Governing Body

Fiscal Year 1997-98

Governing Board	Number of Special Districts
Board of Supervisors.....	1,596
City Council.....	184
Special District Elected or Appointed.....	3,000
Total Number of Special Districts	4,780

Special District Trends

There was a net decrease of seven special districts reporting financial transactions to the California State Controller's Office during the 1997-98 fiscal year. This was due to consolidation of a number of special districts and dissolution of inactive special districts.

Figure 2 indicates the trend in the number of special districts over the last ten years. JPAs and nonprofit corporations comprise approximately 18.8% of all special districts.

Figure 2

Special District Ten-Year Trend

Fiscal Year	JPAs and Nonprofit Corporations	Other Special Districts	Total Number of Special Districts
1988-89.....	863	4,312	5,175
1989-90.....	896	4,299	5,195
1990-91.....	903	4,219	5,122
1991-92.....	901	4,094	4,995
1992-93.....	901	4,029	4,930
1993-94.....	900	4,025	4,925
1994-95.....	897	3,977	4,874
1995-96.....	893	3,923	4,816
1996-97.....	894	3,893	4,787
1997-98.....	899	3,881	4,780

Activity Codes

For reporting purposes, activity codes have been assigned to designate a specific function or service provided by a special district. A special district may perform one or more activities. The revenues and expenditures for each activity are accounted for separately. Activities are grouped into two major categories: non-enterprise and enterprise. Figures 3 and 4 provide a summary of financial transactions of non-enterprise special districts, categorized by purpose.

Non-Enterprise

A non-enterprise activity, such as fire protection, is an activity that has an accounting system organized on a governmental fund basis.

The general purpose category represents the financial transactions of the General Fund. These transactions include ordinary operations and general administration of a governmental unit that is financed by taxes or other general revenues. General purpose transactions are found in Tables 5, 9, and 13.

The long-term indebtedness category represents receipts and disbursements for the purpose of acquiring capital facilities. These receipts and disbursements are shown in Tables 6, 10, and 14.

The debt service category accounts for the resources devoted to the payment of interest and principal on long-term debt. These figures are also presented in Tables 6, 10, and 14.

Enterprise

Enterprise activities are accounted for in a manner similar to a private business, such as a water utility. The acquisition, operation, and maintenance of governmental facilities and services is entirely or predominately self-supporting through user charges or fees. For the purposes of this publication, enterprise activities are separated into seven categories: airport, electric, harbor and port, transit, waste disposal, water utility, and hospital. Information relating to revenues, expenditures, fixed assets, and accumulated depreciation of enterprise activities is contained in Tables 18 through 24.

Revenues

Revenues are defined as additions to net current assets that do not increase liabilities and do not include fund transfers in or refunds of expenditures. In the 1997-98 fiscal year, special districts reported revenues totaling \$18.7 billion. Figures 3 and 5 summarize special district revenues for the last five fiscal years.

Figure 3

Special District Revenues

(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
Non-Enterprise					
General Purpose.....	\$ 4,708,089	\$ 4,451,898	\$ 4,240,134	\$ 3,910,803	\$ 3,964,825
Long-Term Indebtedness	48,672	84,098	108,344	209,875	144,978
Debt Service ¹	82,703	57,903	72,884	68,474	228,294
Total Non-Enterprise.....	4,839,464	4,593,899	4,421,362	4,189,152	4,338,097
Enterprise					
Airport.....	169,832	177,817	139,489	108,274	102,228
Electric.....	2,257,151	2,086,526	1,903,492	1,983,602	1,856,075
Harbor and Port.....	139,878	128,018	118,343	128,723	130,750
Transit ²	2,436,727	2,335,396	2,154,033	2,019,419	2,051,814
Waste Disposal	2,278,500	2,120,859	2,036,872	2,023,829	1,963,956
Water Utility.....	4,802,121	4,695,776	4,655,978	4,000,633	4,079,289
Hospital.....	1,739,485	1,835,003	1,950,167	1,736,140	1,836,204
Total Enterprise	13,823,694	13,379,395	12,958,374	12,000,620	12,020,316
Total	\$ 18,663,158	\$ 17,973,294	\$ 17,379,736	\$ 16,189,772	\$ 16,358,413

¹ In the 1993-94 fiscal year, Los Angeles County Flood Control District and San Diego Open Space Park Facilities District No. 1 reported refunding bonds in the amounts of \$87.7 million and \$65.4 million, respectively.

² Amounts have been restated to exclude "Capital Additions to Equity" for the fiscal years 1993-94 and 1994-95.

Expenditures

Expenditures are defined as the cost of operations, maintenance, interest on debt, and other charges that benefit the current fiscal period. Total expenditures for the 1997-98 fiscal year were \$17.2 billion. Figures 4 and 5 summarize special district expenditures for the last five fiscal years.

Figure 4

Special District Expenditures

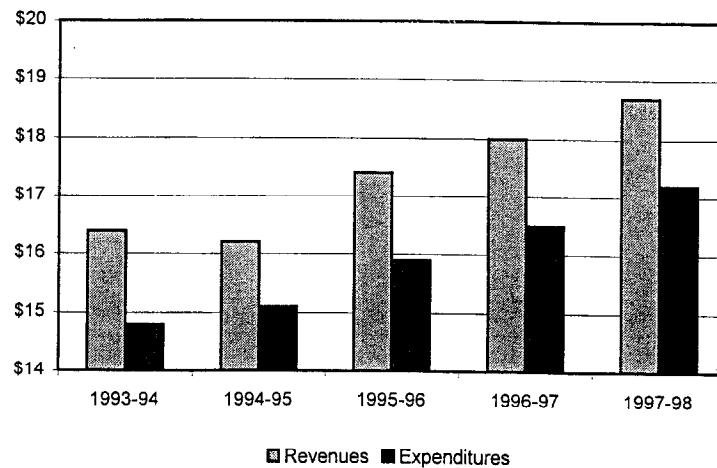
(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
Non-Enterprise					
General Purpose.....	\$ 4,411,903	\$ 4,116,436	\$ 4,052,084	\$ 3,733,926	\$ 3,571,198
Long-Term Indebtedness	83,322	81,153	64,209	148,961	98,134
Debt Services.....	167,781	163,096	151,903	161,367	162,125
Total Non-Enterprise.....	4,663,006	4,360,685	4,268,196	4,044,254	3,831,457
Enterprise					
Airport.....	113,450	105,636	91,056	77,240	69,777
Electric.....	2,164,351	2,113,406	1,889,090	1,917,425	1,775,252
Harbor and Port	116,665	106,400	116,129	107,673	135,602
Transit.....	2,732,722	2,573,849	2,485,887	2,279,264	2,396,606
Waste Disposal.....	1,749,895	1,624,624	1,745,222	1,790,359	1,563,354
Water Utility	3,970,396	3,833,745	3,421,011	3,257,777	3,249,757
Hospital.....	1,673,301	1,783,657	1,895,165	1,653,783	1,762,547
Total Enterprise.....	12,520,780	12,141,317	11,643,560	11,083,521	10,952,895
Total	\$ 17,183,786	\$ 16,502,002	\$ 15,911,756	\$ 15,127,775	\$ 14,784,352

Figure 5

Revenues and Expenditures

(Amounts in billions)



Long-Term Indebtedness

Figure 6 shows the unmatured ending balances of long-term debt by type of debt as reported by special districts for the last five fiscal years.

Figure 6

Unmatured Ending Balances by Type of Debt

(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
General Obligation Bonds	\$ 2,407,550	\$ 2,433,078	\$ 2,680,088	\$ 2,937,518	\$ 3,095,294
Revenue Bonds	17,731,524	16,501,897	16,760,025	15,522,249	15,036,624
Federal Contracts	535,067	540,992	526,236	527,994	524,186
State Contracts	595,399	570,154	553,747	485,063	406,187
Time Warrants	219,313	179,592	9,468	11,971	10,734
Other Long-Term Debt	4,890,396	5,128,718	5,253,664	5,318,399	5,159,718
Total	\$ 26,379,249	\$ 25,354,431	\$ 25,783,228	\$ 24,803,194	\$ 24,232,743

Figure 7 illustrates the amount and type of debt issued during the last five fiscal years.

Figure 7

Debt Issuance by Type of Debt

(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
General Obligation Bonds	\$ 156,346	\$ 121,913	\$ 164,666	\$ 302,387	\$ 322,176
Revenue Bonds	3,424,512 ¹	1,077,658	2,361,819	1,065,585	3,423,692
Federal Contracts	19,697	20,819	16,795	27,175	11,111
State Contracts	42,524	51,596	82,474	89,644	58,240
Time Warrants	862,236 ²	2,224	1,111	4,129	1,689
Other Long-Term Debt	747,102	327,341	395,526	617,866	727,202
Total	\$ 5,252,417	\$ 1,601,551	\$ 3,022,391	\$ 2,106,786	\$ 4,544,110

¹ In the 1997-98 fiscal year, San Francisco Bay Area Rapid Transit, Sacramento Municipal Utility District, Irvine Ranch Water District, Metropolitan Water District of Southern California, and Southern California Public Power Authority reported revenue bond issuance amounts of \$348.5, \$374.5, \$868.7, \$750.0, and \$466.6 million, respectively.

² In the 1997-98 fiscal year, East Bay Municipal Utility District reported time warrant issuance of \$858.6 million which were short-term commercial paper loans under the district's borrowing program.

Lease Obligation

Tables 8, 12, and 17 provide information about future lease obligations and outstanding special assessment act bonds. In these tables, the term "lease obligation" refers to property leased for a term of more than ten years under which the local agency is the lessee and has the right, by option or otherwise, to acquire ownership.

Also included in Tables 8, 12, and 17 are the outstanding special act bonds that were initiated by or through a special district. It should be noted that the special assessment act bonds are not obligations of the special districts but are direct liens against the land receiving the improvement and are required to be reported by Government Code Section 53892.2.

Financing or Constructing Facilities Activity

Certain JPAs and nonprofit corporations are engaged in the financing or construction of public facilities. These agencies are the creation of other local agencies and exist primarily to serve as a financing vehicle for projects such as the construction of libraries, city halls, and other buildings, or the purchase of items such as vehicles and computer equipment.

The JPAs or nonprofit corporations construct and lease facilities back to the respective financing agencies that created them (i.e., city, county, school district, or special district). Lease revenues are used by these financing agencies to pay the principal and interest on long-term debt. In order to avoid the double accounting of revenues and expenditures, the financing agencies' transactions are reported only by the governmental entity (i.e., city, county, school district, or special district) that exercises management or oversight responsibilities of the JPA or nonprofit corporation.

Please note that the transactions of these financing agencies are no longer included in the tables of this publication as revenues and expenditures of the financing agency. These transactions are reported in the State Controller's annual reports of cities, counties, and school districts (for more information on these publications, see page 783). Only the debt is reported in this publication, in Table 15.

Taxation

In June 1978, California voters passed Proposition 13, known as the Jarvis-Gann Initiative, which added Article XIII A to the State Constitution. Article XIII A was designed to limit the amount of ad valorem property taxes levied. In 1997-98, property tax revenues amounted to \$2.4 billion, a 6.2% increase from the 1996-97 fiscal year. A five-year comparison is provided in Figure 8. The total includes county allocation of ad valorem taxes on real property, debt service taxes, special district augmentation fund allocations, and property assessments.

Figure 8**Tax Revenues for Last Five Years**

(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
Non-Enterprise					
General Purpose.....	\$ 1,536,472	\$ 1,421,595	\$ 1,433,456	\$ 1,271,819	\$ 1,360,070
Debt Service.....	43,459	36,573	30,817	54,009	51,414
Enterprise¹	782,276	765,962	760,500	757,416	775,960
Total	\$ 2,362,207	\$ 2,224,130	\$ 2,224,773	\$ 2,083,244	\$ 2,187,444

¹ The amount for the 1994-95 fiscal year has been restated.

Appropriations Limit

Table 3 of this publication lists in detail the amount of taxes allocated by the counties to the special districts.

In November 1979, California voters passed Proposition 4, known as the Gann Limit, which added Article XIIB to the State Constitution. Article XIIB was designed to limit the spending of local governments, including special districts. As a result, each special district, unless otherwise exempted, is required to compute a 1978-79 "base year" appropriations limit. Once the base year is calculated, subsequent years are computed using the previous year's limit, factoring in cost-of-living and population changes and making other adjustments.

Neither Article XIIB nor subsequent legislation assigned responsibility to the state or any local agency for assuring compliance with the mandates. In 1987, Senate Bill 813, Chapter 1025, was enacted requiring each special district to include its appropriations limit and the total appropriations subject to the limit in its annual report to the California State Controller.

Special districts that are required to report an appropriations limit are listed in Table 4. The information is unaudited and is presented as submitted by the special districts.

Non-Enterprise Transactions

The non-enterprise activities are organized on a governmental fund basis, in accordance with the Uniform Accounting System of Special Districts as prescribed in Section 1113.1 of the California Code of Regulations.

General Purpose Transactions

Tables 5 and 9 report in summary, and Table 13 reports in detail, the revenues and expenditures of general purpose funds for non-enterprise activities. Figure 9 provides total revenues and expenditures of general purpose transactions.

Figure 9

General Purpose Transactions

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Revenues					
Taxes and Assessments.....	\$ 1,421,595	31.93%	\$ 1,536,472	32.63%	8.08 %
Licenses and Permits	122,068	2.74	117,515	2.50	(3.73)
Fines, Forfeits, and Penalties	12,207	0.27	17,781	0.38	45.66
Revenue From Use of Money and Property					
Interest	230,927	5.19	258,753	5.50	12.05
Rents, Concessions, and Royalties	48,396	1.09	58,630	1.25	21.15
Aid From Governmental Agencies					
State	180,562	4.06	180,825	3.84	0.15
Federal	67,997	1.53	131,390	2.79	93.23
Other Governmental Agencies	147,057	3.30	142,166	3.02	(3.33)
Charges for Current Services ¹	1,941,222	43.60	2,053,206	43.61	5.77
Other Revenues	279,867	6.29	211,351	4.48	(24.48)
Total Revenues	4,451,898	100.00%	4,708,089	100.0%	5.75
Expenditures					
Salaries and Employee Benefits	1,409,358	34.24	1,483,443	33.62	5.26
Service and Supplies	2,419,941	58.79	2,665,277	60.41	10.14
Fixed Assets.....	204,814	4.98	195,526	4.43	(4.53)
Other Expenditures	82,323	1.99	67,657	1.54	(17.82)
Total Expenditures	4,116,436	100.0%	4,411,903	100.0%	7.18
Revenues Over Expenditures	\$ 335,462		\$ 296,186		(11.71)

¹ Includes \$1.0 million and \$1.2 million for fiscal years 1996-97 and 1997-98, respectively, attributed to the self-insurance activity of various districts.

Capital Projects Transactions

Tables 6 and 10 report in summary, and Table 14 reports in detail, the proceeds derived from the incurrence of long-term debt and the expenditures for capital construction funded by revenues of non-enterprise activities. Figure 10 provides the total transactions as accounted for in the capital projects category.

Figure 10

Capital Projects Transactions

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Proceeds From Indebtedness					
Sale of Bonds, Par Value					
General Obligation Bonds	\$ 8,908	10.59%	\$ —	—%	(100.00)%
Other Long-Term Debt	63,213	75.17	33,817	69.48	(46.50)
Interest	11,977	14.24	14,855	30.52	24.03
Total Proceeds	84,098	100.00%	48,672	100.00%	(42.12)
Expenditures					
Fixed Assets	54,852	67.59	43,733	52.49	(20.27)
Other	26,301	32.41	39,589	47.51	50.52
Total Expenditures	81,153	100.00%	83,322	100.00%	2.67
Proceeds Over Expenditures	\$ 2,945		\$ (34,650)		(1,276.57)

Debt Service Transactions

Tables 6 and 10 report in summary, and Table 14 reports in detail, the financial transactions involved in the accounting of payments for long-term debt of non-enterprise activities. Figure 11 provides the totals of debt service fund transactions.

Figure 11

Debt Service Transactions

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Revenues					
Taxes and Assessments.....	\$ 36,573	63.16%	\$ 43,459	52.55%	18.83 %
Revenue From Use of Money and Property					
Interest	4,115	7.11	14,305	17.30	247.63
Rents and Concessions	224	0.39	231	0.28	3.13
Aid From Governmental Agencies					
State	177	0.31	526	0.64	197.18
Other Governmental Agencies	8,085	13.96	6,440	7.79	(20.35)
Charges for Current Services	269	0.46	862	1.04	220.45
Other Revenues	8,460	14.61	16,880	20.40	99.53
Total Revenues.....	57,903	100.00%	82,703	100.00%	42.83
Expenditures					
Interest Expense.....	67,075	41.13	70,285	41.89	4.79
Redemption of Bonds					
General Obligation.....	26,765	16.41	23,832	14.20	(10.96)
Revenue.....	3,067	1.88	3,363	2.00	9.65
Retirement of Other Long-Term Debt					
State.....	828	0.51	263	0.16	(68.24)
Federal	838	0.51	1,469	0.88	75.30
Other Governmental Agencies	190	0.12	190	0.11	—
Time Warrants.....	75	0.05	400	0.24	433.33
Other Expenditures	64,258	39.39	67,979	40.52	5.79
Total Expenditures.....	163,096	100.00%	167,781	100.00%	2.87
Revenues Under Expenditures	\$ (105,193)		\$ (85,078)		(19.12)

Enterprise Activities

Enterprise activities include airport, electric, harbor and port, transit, waste disposal, water utility, and hospital activities, which are accounted for in a manner similar to a private business.

Airport Enterprise Activity

Nineteen special districts reported airport enterprise activity. These special districts reported operating revenues of \$111.3 million and operating expenses of \$100.3 million, resulting in overall operating income of \$11.0 million. Non-operating revenues amounted to \$58.5 million, while non-operating expenses amounted to \$13.1 million, resulting in a net income of \$56.4 million.

Figure 12

Airport Enterprise Activity

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Operating Revenues					
Landing Fees.....	\$ 17,909	18.01%	\$ 19,467	17.49%	8.70 %
Airport Storage Fees	2,564	2.58	2,580	2.32	0.62
Fuel Flowage Fees	562	0.57	2,490 ¹	2.24	343.06
Concessions	30,191	30.37	33,211	29.84	10.00
Rents and Leases	29,942	30.12	35,599	31.99	18.89
Sales and Services	16,386	16.48	16,092	14.46	(1.79)
Other Revenues	1,861	1.87	1,848	1.66	(0.70)
Total Operating Revenues	99,415	100.00%	111,287	100.00%	11.94
Operating Expenses					
Administration.....	22,523	23.88	26,626	26.54	18.22
Maintenance and Operation					
Landing Areas	10,257	10.87	9,943	9.91	(3.06)
Terminal Buildings	23,872	25.31	20,296	20.23	(14.98)
Other Buildings.....	8,060	8.54	8,188	8.16	1.59
General Shop and Equipment	1,654	1.75	1,582	1.58	(4.35)
Cost of Sales and Services	5,839	6.19	4,900	4.88	(16.08)
Depreciation and Amortization.....	22,131	23.46	28,795	28.70	30.11
Total Operating Expenses.....	94,336	100.00%	100,330	100.00%	6.35
Operating Income.....	5,079		10,957		115.73
Non-Operating Revenues					
Interest.....	5,729	7.31	5,008	8.55	(12.59)
Rents, Leases, and Franchises	899	1.15	1,011	1.73	12.46
Taxes and Assessments	2,984	3.81	3,562	6.08	19.37
Other Governmental Agencies	1,892	2.41	2,518	4.30	33.09
Other Non-Operating Revenues.....	66,898	85.32	46,446	79.34	(30.57)
Total Non-Operating Revenues.....	78,402	100.00%	58,545	100.00%	(25.33)
Non-Operating Expenses					
Interest.....	6,444	57.03	6,510	49.62	1.02
Other Non-Operating Expenses	4,856	42.97	6,610	50.38	36.12
Total Non-Operating Expenses	11,300	100.00%	13,120	100.00%	16.11
Non-Operating Income	67,102		45,425		(32.30)
Net Income	\$ 72,181		\$ 56,382		(21.89)

¹ Increase attributed to San Diego Unified Port reporting \$1.6 million in fuel flowage fees.

Electric Enterprise Activity

Sixty special districts reported electric enterprise activity. These special districts reported operating revenues of \$2.1 billion and operating expenses of \$1.5 billion, resulting in an operating income of \$530.1 million. Non-operating revenues amounted to \$186.4 million, while non-operating expenses amounted to \$623.7 million, resulting in a net income of \$92.8 million.

Figure 13

Electric Enterprise Activity (Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Operating Revenues					
Sale of Electric Energy					
Residential	\$ 509,456	26.67%	\$ 513,130	24.78 %	0.72 %
Business and Industrial	582,267	30.48	595,758	28.77	2.32
Rural.....	21,125	1.11	21,356	1.03	1.09
Sales to Public Authorities.....	34,556	1.81	32,232	1.56	(6.73)
Sales for Resale	662,615	34.68	798,516	38.56	20.51
Interdepartmental.....	26,039	1.36	20,893	1.01	(19.76)
Other	15,995	0.84	30,879 ¹	1.49	93.05
Other Electric Revenues	58,468	3.05	57,967	2.80	(0.86)
Total Operating Revenues.....	1,910,521	100.00%	2,070,731	100.00 %	8.39
Operating Expenses					
Production					
Purchased Power	662,680	48.21	660,620	42.88	(0.31)
All Other Purchased Power	93,924	6.83	102,986	6.68	9.65
Transmission.....	50,762	3.69	47,881	3.11	(5.68)
Distribution	57,694	4.20	62,207	4.04	7.82
Customer Accounts	49,153	3.58	78,681 ²	5.11	60.07
Administration and General.....	111,872	8.14	136,966	8.89	22.43
Depreciation and Amortization	330,739	24.06	396,057	25.71	19.75
Other Operating Expenses	17,746	1.29	55,210 ³	3.58	211.11
Total Operating Expenses	1,374,570	100.00%	1,540,608	100.00 %	12.08
Operating Income	535,951		530,123		(1.09)
Non-Operating Revenues					
Interest.....	145,613	82.73	144,204	77.35	(0.97)
Rents, Leases, and Franchises	194	0.11	582 ⁴	0.31	200.00
Taxes and Assessments.....	2,808	1.60	1,694	0.91	(39.67)
Other Governmental Agencies	84	0.05	273	0.15	225.00
Other Non-Operating Revenues.....	27,306	15.51	39,667	21.28	45.27
Total Non-Operating Revenues.....	176,005	100.00%	186,420	100.00 %	5.92
Non-Operating Expenses					
Interest.....	529,830	71.71	526,803	84.46	(0.57)
Other Non-Operating Expenses	209,006	28.29	96,940	15.54	(53.62)
Total Non-Operating Expenses.....	738,836	100.00%	623,743	100.00 %	(15.58)
Non-Operating Loss	(562,831)		(437,323)		(22.30)
Net income (Loss).....	\$ (26,880)		\$ 92,800		(445.24)

¹ Increase attributed to Sacramento Municipal Utilities District (SMUD) reporting \$21.0 million in deferred revenue from the Rate Stabilization Fund.

² Increase attributed to SMUD reporting \$66.6 million.

³ Increase attributed to SMUD and Southern California Public Power Authority reporting \$119.4 million and \$36.6 million, respectively.

⁴ Increase attributed to Central Valley Financing Authority reporting \$0.4 million.

Harbor and Port Enterprise Activity

Thirteen special districts reported harbor and port enterprise activity. These special districts reported operating revenues of \$107.7 million and operating expenses of \$108.8 million, resulting in an operating loss of \$1.2 million. Non-operating revenues amounted to \$32.2 million, while non-operating expenses amounted to \$7.8 million, resulting in a net income of \$23.2 million.

Figure 14

Harbor and Port Enterprise Activity

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Operating Revenues					
Marine					
Dockage	\$ 4,077	4.03%	\$ 4,028	3.74%	(1.20)%
Wharfage.....	12,801	12.65	14,822	13.77	15.79
Storage, Demurrage, and Space Rental.....	5,697	5.63	6,120	5.68	7.42
Loading and Unloading.....	4,654	4.60	4,310	4.00	(7.39)
Service Charges - Bulkloader.....	1,199	1.18	1,041	0.97	(13.18)
Service Charges - Cargo.....	843	0.83	758	0.70	(10.08)
Stevedoring.....	2,522	2.49	2,851	2.65	13.05
Other Sales and Services	5,407	5.34	5,996	5.57	10.89
Harbor					
Slip Rentals	9,093	8.98	9,345	8.68	2.77
Launching charges.....	157	0.16	212	0.20	35.03
Fuel Sales	182	0.18	160	0.15	(12.09)
Rents and Concessions.....	49,000	48.42	52,548	48.81	7.24
Other Sales and Services	5,573	5.51	5,465	5.08	(1.94)
Total Operating Revenues	101,205	100.00%	107,656	100.00%	6.37
Operating Expenses					
Operating and Security	39,059	38.83	43,342	39.82	10.97
Maintenance.....	12,935	12.86	15,965	14.67	23.42
Administration and General	22,458	22.32	22,570	20.74	0.50
Depreciation and Amortization.....	26,149	25.99	26,960	24.77	3.10
Total Operating Expenses.....	100,601	100.00%	108,837	100.00%	8.19
Operating Income (Loss).....	604		(1,181)		(295.49)
Non-Operating Revenues					
Interest.....	13,938	51.98	14,173	43.99	1.69
Rents, Leases, and Franchises	253	0.94	349	1.08	37.94
Taxes and Assessments.....	3,126	11.66	3,196	9.92	2.24
Other Governmental Agencies	179	0.67	203	0.63	13.41
Other Non-Operating Revenues.....	9,317	34.75	14,301	44.38	53.50
Total Non-Operating Revenues.....	26,813	100.00%	32,222	100.00%	20.17
Non-Operating Expenses					
Interest.....	5,018	86.53	4,746	60.63	(5.42)
Other Non-Operating Expenses	781	13.47	3,082	39.37	294.62
Total Non-Operating Expenses.....	5,799	100.00%	7,828	100.00%	34.99
Non-Operating Income	21,014		24,394		16.09
Net Income	\$ 21,618		\$ 23,213		7.38

Transit Enterprise Activity

Fifty-six special districts reported transit enterprise activity. These special districts reported revenues of \$2.4 billion and expenses of \$2.7 billion, resulting in an operating loss of \$296.0 million. Gain on the disposal of fixed assets amounted to \$1.9 million. The capital additions to equity amounted to \$717.8 million. The net operating loss and capital additions to equity amounted to \$423.6 million.

Figure 15

Transit Enterprise Activity

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Revenues					
Passenger Fares	\$ 668,382	28.62%	\$ 720,398	29.56%	7.78 %
Charter Revenue	871	0.04	909	0.04	4.36
Auxiliary Transportation Revenues	26,154	1.12	29,987	1.23	14.66
Non-Transportation Revenues	78,257	3.35	94,344	3.87	20.56
Property Tax Revenues	96,652	4.14	100,677	4.13	4.16
Sales Tax Revenues	322,769	13.82	346,602	14.22	7.38
Local Cash Grants	976,508	41.81	1,004,595	41.23	2.88
Local Special Fare Assistance	1,614	0.07	2,956	0.12	83.15
State Cash Grants	61,746	2.64	53,030	2.18	(14.12)
Federal Cash Grants	99,827	4.27	82,119	3.37	(17.74)
Subsidy — Other Sectors of Operations	2,616	0.12	1,110	0.05	(57.57)
Total Revenues	2,335,396	100.00%	2,436,727	100.00%	4.34
Expenses					
Salaries, Wages, and Benefits	1,364,066	53.00	1,367,795	50.05	0.27
Services	172,220	6.69	244,214	8.94	41.80
Materials and Supplies	186,612	7.25	177,695	6.50	(4.78)
Utilities and Insurance	135,546	5.27	120,582	4.41	(11.04)
Purchased Transportation	236,779	9.20	273,077	9.99	15.33
Depreciation and Amortization	406,321	15.79	450,976	16.50	10.99
Interest Expenses	62,772	2.44	58,831	2.15	(6.28)
Other Expenses	9,533	0.36	39,552	1.46	314.90
Total Expenses	2,573,849	100.00	2,732,722	100.00	6.17
Net Transit Loss	(238,453)		(295,995)		24.13
Gain (Loss) on Disposal of Fixed Assets	(1,064)		1,869		(275.66)
Total Operating Loss	(239,517)		(294,126)		22.80
Capital Additions to Equity					
Federal Capital Grants	256,810	36.27	372,659	51.92	45.11
State Grants and Subventions	299,552	42.30	173,714	24.20	(42.01)
Local Capital Provisions	149,777	21.15	171,381	23.88	14.42
Non-Governmental Donations	1,997	0.28	8	—	(99.60)
Total Capital Additions to Equity	708,136	100.00	717,762	100.00	1.36
Net Operating Loss and Capital Additions to Equity ...	\$ 468,619		\$ 423,636		(9.60)

Waste Disposal Enterprise Activity

Five hundred eighty-nine special districts reported waste disposal enterprise activity. These special districts reported operating revenues of \$1.5 billion and operating expenses of approximately \$1.5 billion, resulting in an operating loss of \$23.0 million. Non-operating revenues amounted to \$811.3 million, while non-operating expenses amounted to \$259.7 million, resulting in a net income of \$528.6 million.

Figure 16

Waste Disposal Enterprise Activity

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Operating Revenues					
Service Charges	\$ 1,113,490	79.52%	\$ 1,164,720	79.38%	4.60 %
Permits and Inspection Fees	8,721	0.62	9,489	0.65	8.81
Connection Fees	88,959	6.35	122,249	8.33	37.42
Other Services	85,419	6.10	86,681	5.91	1.48
Sales	103,670	7.41	84,090	5.73	(18.89)
Total Operating Revenues	1,400,259	100.00%	1,467,229	100.00%	4.78
Operating Expenses					
Sewage Collection.....	128,290	9.18	132,717	8.91	3.45
Sewage Treatment.....	384,604	27.53	394,219	26.45	2.50
Sewage Disposal.....	62,897	4.50	66,462	4.46	5.67
Solid Waste Disposal	154,198	11.04	204,075	13.69	32.35
Administration and General	344,379	24.65	352,160	23.63	2.26
Depreciation and Amortization.....	322,723	23.10	340,553	22.86	5.52
Total Operating Expenses.....	1,397,091	100.00%	1,490,186	100.00%	6.66
Operating Income (Loss).....	3,168		(22,957)		(824.65)
Non-Operating Revenues					
Annexation Charges.....	691	0.10	790	0.10	14.33
Interest.....	246,155	34.16	315,549	38.90	28.19
Rents, Leases, and Franchises	7,629	1.06	8,524	1.05	11.73
Taxes and Assessments	178,186	24.73	186,862	23.03	4.87
Other Governmental Agencies	13,881	1.93	10,855	1.34	(21.80)
Other Non-Operating Revenues	274,058	38.02	288,691	35.58	5.34
Total Non-Operating Revenues.....	720,600	100.00%	811,271	100.00%	12.58
Non-Operating Expenses					
Interest.....	163,055	71.66	192,709	74.20	18.19
Other Non-Operating Expenses	64,478	28.34	67,000	25.80	3.91
Total Non-Operating Expenses	227,533	100.00%	259,709	100.00%	14.14
Non-Operating Income	493,067		551,562		11.86
Net Income	\$ 496,235		\$ 528,605		6.52

Water Utility Enterprise Activity

Eight hundred seventy-two special districts reported water utility enterprise activity. These special districts reported operating revenues of \$3.4 billion and operating expenses of \$3.2 billion, resulting in an operating income of \$177.0 million. Non-operating revenues amounted to \$1.4 billion, while non-operating expenses amounted to \$743.1 million, resulting in a net income of \$831.7 million.

Figure 17

Water Utility Enterprise Activity

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Operating Revenues					
Residential Sales	\$ 1,585,217	44.48%	\$ 863,344 ¹	25.36 %	(45.54) %
Business Sales.....	145,011	4.07	142,815	4.20	(1.51)
Industrial Sales.....	58,227	1.63	58,266	1.71	0.07
Irrigation Sales	430,556	12.08	420,062	12.34	(2.44)
Sales for Resale.....	811,525	22.77	1,329,907 ¹	39.07	63.88
Interdepartmental.....	10,138	0.28	7,244	0.21	(28.55)
All Other Water Sales	74,290	2.09	78,430	2.30	5.57
Water Services.....	448,692	12.60	504,239	14.81	12.38
Total Operating Revenues.....	3,563,656	100.00%	3,404,307	100.00 %	(4.47)
Operating Expenses					
Source of Supply					
Water Purchases	1,383,195	41.52	1,257,118	38.95	(9.11)
Ground Water Replenishments.....	30,849	0.93	27,515	0.85	(10.81)
Other Sources of Supply	68,857	2.07	69,498	2.15	0.93
Pumping	162,126	4.87	152,348	4.72	(6.03)
Water Treatment	147,958	4.44	157,704	4.89	6.59
Transmission and Distribution	299,135	8.98	305,852	9.48	2.25
Customer Accounts	49,594	1.49	49,086	1.52	(1.02)
Administration and General	585,700	17.58	618,382	19.16	5.58
Depreciation and Amortization	460,377	13.82	514,759	15.95	11.81
Other Operating Expenses	143,313	4.30	75,023	2.33	(47.65)
Total Operating Expenses	3,331,104	100.00%	3,227,285	100.00 %	(3.12)
Operating Income	232,552		177,022		(23.88)
Non-Operating Revenues					
Annexation Charges	4,360	0.39	5,472	0.39	25.50
Interest.....	295,119	26.07	381,026	27.26	29.11
Rents, Leases, and Franchises	17,024	1.50	22,525	1.61	32.31
Taxes and Assessments.....	443,612	39.18	446,398	31.94	0.63
Other Governmental Agencies	17,698	1.56	21,843	1.56	23.42
Other Non-Operating Revenues.....	354,307	31.30	520,550 ²	37.24	46.92
Total Non-Operating Revenues.....	1,132,120	100.00%	1,397,814	100.00 %	23.47
Non-Operating Expense					
Interest.....	340,702	67.78	427,001	57.46	25.33
Other Non-Operating Expenses	161,939	32.22	316,110	42.54	95.20
Total Non-Operating Expenses.....	502,641	100.00%	743,111	100.00 %	47.84
Non-Operating Income	629,479		654,703		4.01
Net Income	\$ 862,031		\$ 831,725		(3.52)

¹ Reclassification of water sales reported by Metropolitan Water District

² Increase attributed to \$21.7 million reported by Helix Water District for water runoff revenue, sale of real estate and contributed capital. Central Coast Water Authority reported \$44.6 million.

Hospital Enterprise Activity

Seventy-four special districts reported hospital enterprise activity. These special districts reported operating revenues of approximately \$1.6 billion and operating expenses of approximately \$1.6 billion, resulting in an operating loss of \$20.8 million. Non-operating revenues amounted to \$111.2 million, non-operating expenses amounted to \$24.3 million, and extraordinary items resulted in a loss of \$1.4 million. Net income amounted to \$64.8 million.

Figure 18

Hospital Enterprise Activity

(Amounts in thousands)

	1996-97	Percent of Total	1997-98	Percent of Total	Percent Increase (Decrease) From Prior Year
Operating Revenues					
Daily Hospital Services	\$ 850,584	23.89 %	\$ 825,953	25.32 %	(2.90) %
Ancillary Services					
Ambulatory Services	362,674	10.19	322,172	9.88	(11.17)
Ancillary Services	2,346,693	65.92	2,113,985	64.80	(9.92)
Gross Patient Revenues	3,559,951	100.00 %	3,262,110	100.00 %	(8.37)
Deductions From Revenues					
Provision for Bad Debts	110,284	5.86	97,575	5.78	(11.52)
Medicare Contractual Adjustments	653,983	34.74	586,966	34.80	(10.25)
Medi-Cal Contractual Adjustments	381,015	20.24	321,415	19.05	(15.64)
Other Contractual Adjustments	697,003	37.03	631,468	37.43	(9.40)
Charity	23,624	1.26	12,299	0.73	(47.94)
Gifts, Subsidies for Indigent Care	(5,359)	(0.28)	(985)	(0.06)	(81.62)
Other Allowances	21,699	1.15	38,116	2.27	75.66
Total Deduction From Revenue	1,882,249	100.00 %	1,686,854	100.00 %	(10.38)
Net Patient Revenues	1,677,702		1,575,256		(6.11)
Other Operating Revenues					
Cost Reductions/Minor Recoveries	11,500	23.64	9,613	18.13	(16.41)
Other Operating Revenues Allocated	36,904	75.87	43,344	81.77	17.45
Research/Education Revenues	240	0.49	53	0.10	(77.92)
Total Other Operating Revenues	48,644	100.00 %	53,010	100.00 %	8.98
Total Operating Revenues	1,726,346		1,628,266		(5.68)
Operating Expenses					
Salaries and Employee Benefits	942,864	53.54	872,228	52.89	(7.49)
Purchased and Professional Services	263,107	14.94	257,196	15.60	(2.25)
Supplies	279,812	15.89	264,080	16.01	(5.62)
Depreciation	110,461	6.27	102,596	6.22	(7.12)
Leases and Rentals	22,376	1.27	19,139	1.16	(14.47)
Interest Expense	50,747	2.88	46,791	2.84	(7.80)
Other Operating Expenses	91,627	5.21	87,013	5.28	(5.04)
Total Operating Expenses	1,760,994	100.00 %	1,649,043	100.00 %	(6.36)
Operating Loss	(34,648)		(20,777)		(40.03)
Non-Operating Revenues	108,657		111,219		2.36
Non-Operating Expenses	22,663		24,258		7.04
Extraordinary Items	12,391		(1,393)		(111.24)
Net Income	\$ 63,737		\$ 64,791		1.65

Financial Section

Supplemental Information

Appendix A: Statutory Authorizations

**Appendix B: Special Districts by Type
and Governing Body**

Appendix C: Index by Activity

State Controller's Office Publication List

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
1	AIR POLLUTION CONTROL				
1.1	Air Pollution Control Districts.....	Health and Safety	39000 et seq.		
1.2	Bay Area Pollution Control Law.....	Health and Safety	40200 et seq.		
1.4	South Coast Air Quality Management District.....	Health and Safety	40410 et seq.		
1.5	Northern Sierra Air Quality Management District.....	Health and Safety	40150 et seq.		
2	AIRPORT				
2.1	California Airport District Act.....	Public Utilities	22001 et seq.		
2.2	Monterey Peninsula Airport District Act.....	**		1941	52
3	BRIDGE AND HIGHWAY DISTRICT ACT				
3.1	Bridge and Highway District Act.....	Street and Highways	27000 et seq.		
4	PUBLIC CEMETERY DISTRICTS	Health and Safety	8890 et seq.		
5	COMMUNITY SERVICES				
5.1	Community Services District Law.....	Government	61000 et seq.		
6	DRAINAGE				
6.1	Drainage Law of 1885.....	Water*	5-1	1885	158
6.2	Drainage District Act of 1903.....	Water*	8-1	1903	238
6.3	Knights Landing Ridge Drainage District Law.....	Water*	21-1	1913	99
6.4	Drainage District Improvement Act of 1919.....	Water*	31-1	1919	354
6.5	Drainage District Act of 1923.....	**		1923	102
6.6	County Drainage District Act.....	Water	56000 et seq.		
7	FIRE PROTECTION DISTRICT LAW OF 1987	Health and Safety	13801 et seq.		
8	FLOOD CONTROL AND WATER CONSERVATION				
8.1	San Diego County Flood Control District Act.....	Water*	50-1	1966	55
8.2	Flood Control and Flood Water Conservation District Act.....	Water*	38-1	1931	641
8.3	Alameda County Flood Control and Water Conservation District Act.....	Water*	55-1	1949	1275
8.4	American River Flood Control District Act.....	Water*	37-1	1927	808
8.5	Contra Costa County Flood Control and Water Conservation District Act.....	Water*	63-1	1951	1617
8.6	Del Norte County Flood Control District Act.....	Water*	72-1	1955	166
8.7	Fresno Metropolitan Flood Control Act.....	Water*	73-1	1955	503
8.8	Humboldt County Flood Control District Act.....	Water*	47-1	1945	939
8.9	Lake County Flood Control and Water Conservation District Act.....	Water*	62-1	1951	1544
8.10	Lassen-Modoc County Flood Control and Water Conservation District Act.....	Water*	92-1	1959	2127

* Uncodified acts referenced in the Water Code of West's Annotated California Codes

** Uncodified acts referenced in the statutes of California

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
8.11	Los Angeles County Flood Control Act.....	Water*	28-1	1915	755
8.12	Marin County Flood Control and Water Conservation District Act.....	Water*	68-1	1953	666
8.13	Mendocino County Flood Control and Water Conservation District Act.....	Water*	54-1	1949	995
8.14	Monterey County Flood Control and Water Conservation District Act.....	Water*	52-1	1947	699
8.16	Napa County Flood Control and Conservation District Act.....	Water*	61-1	1951	1449
8.17	Orange County Flood Control Act.....	Water*	36-1	1927	723
8.18	Plumas County Flood Control and Waste Conservation District Act.....	Water*	88-1	1959	2114
8.19	Riverside County Flood Control and Water Conservation District Act.....	Water*	48-1	1945	1122
8.20	San Benito County Conservation and Flood Control District Act.....	Water*	70-1	1953	1598
8.21	San Bernardino County Flood Control Act.....	Water*	43-1	1939	73
8.23	San Joaquin County Flood Control and Water Conservation District Act.....	Water*	79-1	1956	46
8.24	San Luis Obispo County Flood Control and Water Conservation District Act.....	Water*	49-1	1945	1294
8.25	San Mateo County Flood Control District Act.....	Water*	87-1	1959	2108
8.26	Santa Barbara County Flood Control and Water Conservation District Act.....	Water*	74-1	1955	1057
8.28	Santa Cruz County Flood Control and Water Conservation District Act.....	Water*	77-1	1955	1489
8.29	Sierra County Flood Control and Water Conservation District Act.....	Water*	91-1	1959	2123
8.30	Siskiyou County Flood Control and Water Conservation District Act.....	Water*	89-1	1959	2121
8.31	Solano County Flood Control and Water Conservation District Act.....	Water*	64-1	1951	1656
8.32	Stanislaus County Flood Control and Enabling Act.....	Water*	120-1	1981	421
8.33	Tehama County Flood Control and Water Conservation District Act.....	Water*	82-1	1957	1280
8.34	Ventura County Flood Control Act.....	Water*	46-1	1944	44
8.35	Yolo County Flood Control and Water Conservation District Act.....	Water*	65-1	1951	1657
8.36	Tulare County Flood Control District Act.....	Water*	111-1	1969	1149
8.37	Madera County Flood Control and Water Conservation District Act.....	Water*	110-100	1983	916
8.38	Colusa County Flood Control and Water Conservation Act.....	Water*	123-1	1984	926
8.39	Sutter County Flood Control and Water Conservation District Act.....	Water*	125-1	1984	688
8.40	Placer County Flood Control and Water Conservation District Act.....	Water*	126-1	1984	689
9	FLOOD CONTROL MAINTENANCE AREAS	Water	12878 et seq.		
10	GARBAGE DISPOSAL				
10.1	Garbage Disposal Districts.....	Health and Safety	4100 et seq.		

* Uncodified acts referenced in the Water Code of West's Annotated California Codes

** Uncodified acts referenced in the statutes of California

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
10.2	Garbage and Refuse Disposal Districts.....	Health and Safety	4170 et seq.		
11	HARBOR AND PORT				
11.1	Harbor Improvement Districts.....	Harbors and Navigation	5800 et seq.		
11.2	Harbor Districts.....	Harbors and Navigation	6000 et seq.		
11.3	Port Districts.....	Harbors and Navigation	6200 et seq.		
11.4	River Port Districts.....	Harbors and Navigation	6800 et seq.		
11.5	Small Craft Harbor District Law.....	Harbors and Navigation	7000 et seq.		
11.6	San Diego Unified Port District Act.....	**		1962	67
11.7	Humboldt Bay Harbor Recreation and Conservation District Act.....	**		1970	1283
12	LOCAL HEALTH DISTRICTS	Health and Safety	880 et seq.		
12.1	Monterey County Special Health Care Authority Act.....	Health and Safety	1170 et seq.		
12.2	Santa Barbara County Health Care Authority Act.....	Health and Safety	1175 et seq.		
13	JOINT HIGHWAY DISTRICT ACT	Streets and Highways	25000 et seq.		
14	THE LOCAL HOSPITAL DISTRICT LAW	Health and Safety	32000 et seq.		
15	MUNICIPAL IMPROVEMENT				
15.2	Montalvo Municipal Improvement District Act.....	**		1955	549
15.3	Guadalupe Valley Municipal Improvement District Act.....	**		1959	2037
15.4	Bethel Island Municipal Improvement District Act.....	**		1960	22
15.5	Embarcadero Municipal Improvement District Act.....	**		1960	81
15.6	Estero Municipal Improvement District Act.....	**		1960	82
16	LEVEE				
16.1	Levee District Number One of Sutter County.....	Water*	1-1	1873	349
16.2	City of Marysville Levee District.....	Water*		1875	134
16.3	Protection District Act of 1880.....	Water*	4-1	1880	63
16.5	Levee Districts.....	Water*	9-1	1905	310
16.7	Sacramento River West Side Levee District.....	Water*	26-1	1915	361
16.8	Lower San Joaquin Levee District Act.....	Water*	75-1	1955	1075
16.9	Levee District Law of 1959.....	Water*	70000 et seq.		
16.10	Brannan-Andrus Levee Maintenance District Act.....	Water*	106-1	1967	910
17	LIBRARY				
17.1	Library Districts in Unincorporated Towns and Villages.....	Education	19600 et seq.		
17.2	Library Districts.....	Education	19400 et seq.		

* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*

** Uncodified acts referenced in the statutes of California

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
17.3	Union High School District Public Libraries	Education	18301 et seq.		
18	HIGHWAY LIGHTING DISTRICT ACT	Streets and Highways	19000 et seq.		
19	MAINTENANCE DISTRICTS	Streets and Highways	5820 et seq.		
19.1	Open Space Maintenance Districts	Government	50575 et seq.		
19.2	Service Authority for Freeway Emergencies	Streets and Highways	2550 et seq.		
20	MEMORIAL DISTRICTS	Military and Veterans	1170 et seq.		
21	MOSQUITO ABATEMENT DISTRICTS	Health and Safety	2200 et seq.		
22	VEHICLE PARKING DISTRICT LAW OF 1949	Streets and Highways	32500 et seq.		
22.1	VEHICLE PARKING DISTRICT LAW OF 1943	Streets and Highways	31500 et seq.		
23	PEST ABATEMENT DISTRICTS	Health and Safety	2800 et seq.		
24	CITRUS PEST DISTRICT CONTROL ACT	Agricultural	8401 et seq.		
24.1	COTTON PEST ABATEMENT DISTRICT LAW	Agricultural	6051 et seq.		
25	POLICE PROTECTION				
25.1	Police Protection Districts - Unincorporated Towns	Health and Safety	20000 et seq.		
26	RECLAMATION				
26.1	Reclamation Districts	Water	50000 et seq.		
26.2	Reclamation District No. 10	Water*	24-1	1913	194
26.3	Reclamation District No. 70	Water*	10-1	1905	552
26.4	Reclamation District No. 317	Water*	3-1	1877	379
26.5	Reclamation District No. 800	Water*	12-1	1907	213
26.6	Reclamation District No. 830	Water*	15-1	1911	171
26.7	Reclamation District No. 833	Water*	17-1	1911	403
26.8	Reclamation District No. 900	Water*	14-1	1911	100
26.9	Reclamation District No. 999	Water*	23-1	1913	161
26.10	Reclamation District No. 1000	Water*	19-1	1911	412
26.11	Reclamation District No. 1001	Water*	18-1	1911	411
26.12	Reclamation District No. 1500	Water*	22-1	1913	100
26.13	Reclamation District No. 1600	Water*	25-1	1913	195
26.14	Reclamation District No. 1660	Water*	27-1	1915	591
26.16	Reclamation District No. 2031	Water*	30-1	1919	338
26.18	Hunters Point Reclamation District Act	Water*	78-1	1955	1573

* Uncodified acts referenced in the Water Code of West's Annotated California Codes

** Uncodified acts referenced in the statutes of California

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
26.19	Union Island Reclamation District No. 1 and 2	Water*	7-1	1903	36
27	RECREATION AND PARK				
27.1	Recreation and Park Districts	Public Resources	5780 et seq.		
27.2	Regional Park Districts	Public Resources	5500 et seq.		
27.3	Lake Cuyamaca Recreation and Park District Act	**		1961	1654
27.4	Mount San Jacinto Winter Park Authority Act	**		1945	1040
27.5	Resort Improvement District Law	Public Resources	13001 et seq.		
27.6	Mountain View Shoreline Regional Park Community Act	**		1969	1109
28	ROAD MAINTENANCE DISTRICTS	Streets and Highways	1550.1 et seq.		
29	PERMANENT ROAD DIVISIONS	Streets and Highways	1160 et seq.		
30	SANITARY				
30.1	Sanitary District Act of 1923	Health and Safety	6400 et seq.		
31	COUNTY SANITATION DISTRICTS	Health and Safety	4700 et seq.		
32	SANITATION AND FLOOD CONTROL DISTRICT ACT				
32.1	Vallejo Sanitation and Flood Control District Act of 1952	Water*	67-1	1952	17
32.2	Tahoe-Truckee Sanitation Agency District Act of 1971	**		1971	1560
33	SEPARATION OF GRADE DISTRICT ACT	Streets and Highways	8100 et seq.		
34	COUNTY SERVICE AREA LAW	Government	25210.1 et seq.		
35	SEWER AND SEWER MAINTENANCE				
35.1	Community Facilities Law of 1911	Health and Safety	4600 et seq.		
35.2	Sewer Districts in Unincorporated Territory Act	Health and Safety	4659 et seq.		
35.3	Sewer Maintenance District Act	Health and Safety	4860 et seq.		
35.4	Fairfield-Suisun Sewer District Act	**		1951	303
36	RESOURCE CONSERVATION DISTRICTS				
36.1	Resource Conservation District Act	Public Resources	9151 et seq.		
36.2	Tahoe Resource Conservation District Act	Public Resources	9951 et seq.	1974	365
37	STORM WATER DRAINAGE AND MAINTENANCE				
37.1	Storm Drain Maintenance District	Water*	42-1	1937	265
37.2	Storm Drainage Maintenance District Act of 1939	**		1939	1100
37.3	Storm Water District Act of 1909	Water*	13-1	1909	222
37.4	Contra Costa County Storm Drainage District Act	Water*	69-1	1953	1532

* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*

** Uncodified acts referenced in the statutes of California

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
38	TRANSIT				
38.1	Transit District Law	Public Utilities	24501 et seq.		
38.3	San Francisco Bay Area Rapid Transit District Act	Public Utilities	28500 et seq.		
38.4	Stockton Metropolitan Transit District Law	Public Utilities	50000 et seq.		
38.5	Southern California Rapid Transit District Law	Public Utilities	30000 et seq.		
38.7	Marin County Transit District Act of 1964	Public Utilities	70000 et seq.		
38.8	Santa Barbara Metropolitan Transit District Act of 1965	Public Utilities	95000 et seq.		
38.9	Santa Cruz Metropolitan Transit District Act of 1967	Public Utilities	98000 et seq.		
38.10	Santa Clara County Transit District Act	Public Utilities	100000 et seq.		
38.11	Golden Empire Transit District Act	Public Utilities	101000 et seq.		
38.12	Sacramento Regional Transit District Act	Public Utilities	102000 et seq.		
38.13	San Mateo County Transit	Public Utilities	103000 et seq.		
38.14	North San Diego County Transit Development Board	Public Utilities	125000 et seq.		
39	MUNICIPAL UTILITY DISTRICT ACT	Public Utilities	11501 et seq.		
40	PUBLIC UTILITY				
40.1	The Public Utility District Act	Public Utilities	15501 et seq.		
40.3	Olivehurst Public Utility District Act	Water*	56-1	1950	12
40.4	Donner Summit Public Utility District Act	Water*	58-1	1950	15
41	CALIFORNIA WATER DISTRICT LAW	Water	34000 et seq.		
42	COUNTY WATER DISTRICT LAW	Water	30000 et seq.		
43	METROPOLITAN WATER DISTRICT ACT	Water*	109-1	1969	209
44	MUNICIPAL WATER DISTRICT ACT OF 1911	Water	71000 et seq.		
45	WATER AGENCY OR AUTHORITY				
45.1	Alpine County Water Agency Act	Water*	102-1	1961	1896
45.2	Amador County Water Agency Act	Water*	95-1	1959	2137
45.3	Antelope Valley East-Kern Water Agency Law	Water*	95-50	1959	2146
45.4	Contra Costa County Water Agency Act	Water*	80-1	1957	518
45.5	Desert Water Agency Law	Water*	100-1	1961	1069
45.6	El Dorado County Water Agency Act	Water*	96-1	1959	2139
45.7	Kern County Water Agency Act	Water*	99-1	1961	1003
45.8	Mariposa County Water Agency Act	Water*	85-1	1959	2036

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Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
45.9	Mojave Water Agency Law	Water*	97-1	1959	2146
45.10	Nevada County Water Agency Act	Water*	90-1	1959	2122
45.11	Orange County Water District Act	Water*	40-1	1933	924
45.12	Placer County Water Agency Act	Water*	81-1	1957	1234
45.13	Sacramento County Water Agency Act	Water*	66-1	1952	10
45.14	San Geronio Pass Water Agency Law	Water*	101-1	1961	1435
45.15	Santa Barbara County Water Agency Act	Water*	51-1	1946	1501
45.16	Shasta County Water Agency Act	Water*	83-1	1957	1512
45.17	Sutter County Water Agency Act	Water*	86-1	1959	2088
45.18	Yuba County Water Agency Act	Water*	84-1	1959	788
45.19	County Water Authority Act	Water*	45-1	1943	545
45.20	Monterey Peninsula Water Management Act	Water*	118-1	1977	527
45.21	Yuba-Bear River Basin Authority Act	Water*	93-1	1959	2131
45.22	Crestline-Lake Arrowhead Water Agency Act	Water*	104-1	1962	40
45.23	Castaic Lake Water Agency Law	Water*	9099B	1962	28
45.25	Bighorn Mountain Water Agency Act	Water*	9099D	1969	1175
45.26	Sonoma County Water Agency Act	Water*	7757	1949	994
45.27	Santa Clara Valley Water District Act	Water*	7335	1973	56
45.28	North Delta Water Agency Act	Water*	115-1	1973	283
45.29	South Delta Water Agency Act	Water*	116-1	1973	1089
45.30	Central Delta Water Agency Act	Water*	115-1	1973	1133
45.31	Tuolumne County Water Agency Act	Water*	113-1	1969	1236
45.32	Pajaro Valley Water Management Agency Act	Water*	124-1	1984	257
45.33	Ojai Basin Groundwater Management Agency Act	Water*	131-101	1991	750
46	WATER CONSERVATION				
46.2	Kings River Conservation District Act	Water*	59-1	1951	931
46.3	Water Conservation Act of 1927	Water*	34-1	1927	91
46.4	Water Conservation Act of 1931	Water	74000 et seq.		
47	WATER REPLENISHMENT DISTRICT ACT	Water	60000 et seq.		
48	CALIFORNIA WATER STORAGE DISTRICT LAW	Water	39000 et seq.		
49	COUNTY WATER WORKS DISTRICT LAW	Water	55000 et seq.		
50	JOINT EXERCISE OF POWERS	Government	6500 et seq.		

* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*

** Uncodified acts referenced in the statutes of California

Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
52	IRRIGATION DISTRICT LAW	Water	20500 et seq.		
53	TOLL TUNNEL AUTHORITY				
53.1	El Dorado County Toll Tunnel Authority Act.....	Streets and Highways	31100 et seq.		
53.2	Los Angeles County Toll Tunnel Authority Act.....	Streets and Highways	31300 et seq.		
54	NONPROFIT CORPORATIONS	Corporation	5000 et seq.		
54.1	Nonprofit Public Benefit Corporations	Corporation	5110 et seq.		

* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*

** Uncodified acts referenced in the statutes of California

Number of Special Districts by Type and Governing Body

Type Code	Type of Special District	Board of Supervisors	City Council	Other	Total
1	Air Pollution Control.....	22	—	8	30
2	Airport	—	—	9	9
3	Bridge and Highway	—	—	1	1
4	Cemetery	—	—	253	253
5	Community Services	15	5	287	307
6	Drainage.....	2	—	21	23
7	Fire Protection	37	9	345	391
8	Flood Control and Water Conservation	28	—	11	39
9	Flood Control Maintenance.....	—	—	9	9
10	Waste Disposal.....	6	—	1	7
11	Harbor and Port.....	—	1	12	13
12	Health.....	—	—	3	3
13	Joint Highway	—	—	1	1
14	Hospital	1	—	76	77
15	Municipal Improvement	—	2	3	5
16	Levee.....	—	—	15	15
17	Library.....	—	—	14	14
18	Highway Lighting.....	139	5	—	144
19	Maintenance.....	230	20	3	253
20	Memorial.....	—	—	27	27
21	Mosquito Abatement	—	—	47	47
22	Parking	2	19	4	25
23	Pest Control.....	1	—	6	7
24	Citrus Pest Control	—	—	8	8
25	Police Protection	—	—	3	3
26	Reclamation.....	—	—	152	152
27	Recreation and Park.....	14	3	93	110
28	Road Maintenance.....	3	—	—	3
29	Permanent Road Division.....	54	—	1	55
30	Sanitary.....	2	3	72	77
31	County Sanitation	42	8	43	93
32	Sanitation and Flood Control	—	—	2	2
33	Separation of Grade.....	—	—	1	1
34	County Service Area	892	—	—	892
35	Sewer and Sewer Maintenance	11	12	1	24
36	Resource Conservation.....	1	—	100	101
37	Storm Water Drainage Conservation	42	2	5	49
38	Transit.....	1	—	12	13
39	Municipal Utility	—	—	5	5
40	Public Utility	—	—	53	53
41	California Water	—	—	142	142
42	County Water.....	4	—	169	173
43	Metropolitan Water.....	—	—	1	1
44	Municipal Water.....	—	1	39	40
45	Water Agency or Authority	9	—	21	30
46	Water Conservation	—	—	13	13
47	Water Replenishment.....	—	—	2	2
48	Water Storage.....	—	—	8	8
49	County Waterworks.....	24	2	8	34
50	Joint Exercise of Powers	11	69	589	669
52	Irrigation	1	1	94	96
53	Toll Tunnel Authority	1	—	—	1
54	Nonprofit Corporation.....	1	22	207	230
Totals		1,596	184	3,000	4,780

Index by Activity

The chart below lists the activity codes used by the California State Controller's Office in identifying the type of function a district performs. The activity code at the far left matches the activity code identified in Table 3 as "functions performed" and is useful in locating data for a particular district. The publication table identifies the data table where transactions for that activity can be found.

Activity Code	Activity Category	Publication Tables												
		13	14	15	16	17	18	19	20	21	22	23	24	
	Non-Enterprise Activities													
01	Air Pollution Control.....	X	X		X									
02	Ambulance Service.....	X	X		X									
03	Cemetery.....	X	X		X									
04	Drainage and Drainage Maintenance.....	X	X		X	X								
05	Fire Protection	X	X		X	X								
06	Flood Control and Water Conservation	X	X		X	X								
07	Health	X	X		X									
08	Land Reclamation and Levee Maintenance.....	X	X		X	X								
09	Library Services	X	X		X	X								
10	Lighting and Lighting Maintenance.....	X	X		X									
11	Local and Regional Planning or Development	X	X		X	X								
12	Memorial.....	X	X		X									
13	Parking.....	X	X		X									
14	Pest Control	X	X		X									
15	Police Protection and Personal Safety	X	X		X									
16	Recreation and Park.....	X	X		X	X								
17	Soil Conservation	X	X		X									
18	Street and Roads - Construction and Maintenance.....	X	X		X	X								
19	Television Translator Station Facilities	X												
20	Underground Electric-Communication Facilities	X	X											
22	Animal Control	X	X											
23	Self-Insurance.....	X	X		X									
24	Financing and Constructing.....			X										
25	Governmental Services	X	X		X									
	Enterprise Activities													
51	Airport.....				X		X							
52	Electric.....				X	X		X						
53	Harbor and Port.....				X				X					
54	Hospital.....				X	X							X	
55	Transit				X					X				
56	Waste Disposal				X	X					X			
57	Water.....				X	X						X		

State Controller's Office Publication List

Reports published by the California State Controller's Office on local government financial transactions are available from the offices listed below.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Supplemental Law Enforcement Services Fund Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

**Mail request to: Division of Audits
Education Oversight Branch
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 323-1826**

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